

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ROCK RAPIDS</div> <div>CITY OF <u>ROCK RAPIDS</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206000800000</div> <div>City of Rock Rapids</div> <div>310 S 3rd Avenue</div> <div>Rock Rapids IA 51246</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,342,128		1,342,128	1,380,443
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,342,128		1,342,128	1,380,443
Delinquent property taxes		0		0	
TIF revenues		221,818		221,818	232,620
Other city taxes		261,684	0	261,684	240,048
Licenses and permits		15,747	0	15,747	9,000
Use of money and property		51,078	112,980	164,058	61,660
Intergovernmental		996,839	187,449	1,184,288	1,477,836
Charges for fees and service		376,886	4,470,951	4,847,837	5,049,156
Special assessments		34,078	0	34,078	40,000
Miscellaneous		125,928	64,169	190,097	485,250
Other financing sources		281,959	89,390	371,349	305,178
Total revenues and other sources		3,708,145	4,924,939	8,633,084	9,281,191
Expenditures and Other Financing Uses					
Public safety		323,681	0	323,681	426,562
Public works		1,140,202	0	1,140,202	1,942,669
Health and social services		10,400	0	10,400	21,000
Culture and recreation		482,166	0	482,166	716,484
Community and economic development		583,699	0	583,699	2,076,796
General government		203,296	0	203,296	239,497
Debt service		451,330	0	451,330	455,895
Capital projects		333,120	0	333,120	353,964
Total governmental activities expenditures		3,527,894	0	3,527,894	6,232,867
Business type activities		0	5,075,839	5,075,839	6,473,727
Total ALL expenditures		3,527,894	5,075,839	8,603,733	12,706,594
Other financing uses, including transfers out		281,959	60,000	341,959	305,178
Total ALL expenditures/And other financing uses		3,809,853	5,135,839	8,945,692	13,011,772
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-101,708	-210,900	-312,608	-3,730,581
Beginning fund balance July 1, 2014		3,284,778	4,332,442	7,617,220	7,617,220
Ending fund balance June 30, 2015		3,183,070	4,121,542	7,304,612	3,886,639
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,590,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 6,491,310
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/25/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jordan Kordahl		→	712	472-2553	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/19/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	671,114	223,481		447,533			1,342,128			1,342,128	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	671,114	223,481		447,533	0		1,342,128		T01	1,342,128	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	671,114	223,481		447,533	0	0	1,342,128			1,342,128	6
7	TIF revenues			221,818				221,818		T01	221,818	7
8	Other city taxes											
8	Utility tax replacement excise taxes	178	8		15			201		T15	201	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,193	555		726			2,474		T19	2,474	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		259,009					259,009		T09	259,009	14
15	TOTAL OTHER CITY TAXES	1,371	259,572	0	741	0	0	261,684	0		261,684	15
16	Section B - LICENSES AND PERMITS	15,747						15,747		T29	15,747	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,588	5,371		1,739	3,795		22,493	104,768	U20	127,261	18
19	Rents and royalties	23,185	5,400					28,585	7,720	U40	36,305	19
20	Other miscellaneous use of money and property							0	492	U20	492	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	34,773	10,771	0	1,739	3,795	0	51,078	112,980		164,058	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					18,621		18,621		B89	18,621	27
28	Community development block grants	49,856						49,856		B50	49,856	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants		276,698					276,698	187,449	B79	464,147	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	49,856	276,698	0	0	18,621	0	345,175	187,449		532,624	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		265,051					265,051		C46	265,051	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,592	5,419					7,011		C89	7,011	49				
50	Iowa Department of Transportation	21,628						21,628		C89	21,628	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	32,660	10,895	6,951	21,101			71,607		C89	71,607	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	55,880	281,365	6,951	21,101	0	0	365,297	0		365,297	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	18,901						18,901			18,901	63				
64	Library service							0		D89	0	64				
65	Township contributions	51,422						51,422		D89	51,422	65				
66	Fire/EMT service							0		D89	0	66				
67	Municipal Utilities	203,554				1,000		204,554		D89	204,554	67				
68	Municipal Housing	11,490						11,490			11,490	68				
69								0			0	69				
70	Total local grants and reimbursements	285,367	0	0	0	1,000	0	286,367	0		286,367	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	391,103	558,063	6,951	21,101	19,621	0	996,839	187,449		1,184,288	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	810,704	A91	810,704	73				
74	Sewer	5,280						5,280	266,486	A8Ø	271,766	74				
75	Electric							0	2,213,001	A92	2,213,001	75				
76	Gas							0	1,180,760	A93	1,180,760	76				
77	Parking							0		A6Ø	0	77				
78	Airport	62,498						62,498		AØ1	62,498	78				
79	Landfill/garbage	209,317						209,317		A81	209,317	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	2,083						2,083		A89	2,083	99				
100	Park, recreation, and cultural charges	97,348						97,348		A61	97,348	100				
101	Animal control charges	360						360		A89	360	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	376,886	0	0	0	0	0	376,886	4,470,951		4,847,837	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				34,078			34,078		U01	34,078	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	80,636	5,524				20	86,180	3,275	U99	89,455	108				
109	Deposits and sales/fuel tax refunds	1,458						1,458		U99	1,458	109				
110	Sale of property and merchandise	2,560					9,150	11,710		U11	11,710	110				
111	Fines	4,042						4,042		U30	4,042	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds/Reimbursements	5,286	2,604					7,890			7,890	114				
115	Misc sales	2,689	32					2,721			2,721	115				
116	Loan repayments		11,927					11,927	42,000		53,927	116				
117	Insurance proceeds							0	18,894		18,894	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	96,671	20,087	0	0	0	9,170	125,928	64,169		190,097	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ROCK RAPIDS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,587,665	1,071,974	228,769	505,192	23,416	9,170	3,426,186	4,835,549		8,261,735	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0	29,390	NR	29,390	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	250,000						250,000	60,000		310,000	127
128	Internal TIF loans and transfers in	13,869	554			17,536		31,959			31,959	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	263,869	554	0	0	17,536	0	281,959	89,390		371,349	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,851,534	1,072,528	228,769	505,192	40,952	9,170	3,708,145	4,924,939		8,633,084	132
133												133
134	Beginning fund balance July 1, 2014	1,383,757	1,043,276	24,786	144,076	601,463	87,420	3,284,778	4,332,442		7,617,220	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,235,291	2,115,804	253,555	649,268	642,415	96,590	6,992,923	9,257,381		16,250,304	136
137												137
138												138
139												139
140												140
141												141
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF ROCK RAPIDS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	267,834	5,421					273,255		E62	273,255	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,681						2,681		E89	2,681	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation		3,180					3,180		E59	3,180	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	41,207						41,207		E24	41,207	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	2,500						2,500		E32	2,500	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	678	180					858		E32	858	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	314,900	8,781	0	0	0	0	323,681			323,681	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		188,237					188,237		E44	188,237	42				
43	Purchase of land and equipment		3,640					3,640		G44	3,640	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	23,765						23,765		E44	23,765	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		32,459					32,459		E44	32,459	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation		17,730					17,730		E81	17,730	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	112,666	4,365					117,031		E01	117,031	59				
60	Purchase of land and equipment	64,603						64,603		G01	64,603	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	158,490						158,490		E81	158,490	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	23,646	13,694					37,340		E89	37,340	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68	Flood cleanup		496,907					496,907			496,907	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	383,170	757,032	0	0	0	0	1,140,202			1,140,202	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ROCK RAPIDS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	10,400						10,400		E32	10,400	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	10,400	0	0	0	0	0	10,400			10,400	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	135,665	21,855					157,520		E52	157,520	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	107,962	17,073					125,035		E61	125,035	127
128	Purchase of land and equipment	3,000						3,000		G61	3,000	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,000						1,000		E61	1,000	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	33,117	6,651					39,768		E03	39,768	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	57,092	406					57,498		E61	57,498	135
136	Other culture and recreation	91,467	6,878					98,345		E61	98,345	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	429,303	52,863	0	0	0	0	482,166			482,166	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	16,112	8,762					24,874		E89	24,874	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	313,119	39,084					352,203		E89	352,203	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,706						2,706		E29	2,706	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	11,151						11,151		E89	11,151	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			192,765				192,765		E89	192,765	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	343,088	47,846	192,765	0	0	0	583,699			583,699	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,840	1,141					9,981		E29	9,981	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	151,430	34,470					185,900		E23	185,900	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,415						7,415		E25	7,415	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	167,685	35,611	0	0	0	0	203,296			203,296	176
177	Section G — DEBT SERVICE							0			0	177
178	General Obligation Bonds				451,330			451,330			451,330	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	451,330	0	0	451,330			451,330	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Improvements					143,704		143,704			143,704	184
185	Sanitary and Drainage Projects					45,135		45,135			45,135	185
186	Housing Mitigation					137,746		137,746			137,746	186
187	Subtotal Regular Capital Projects	0	0	0	0	326,585	0	326,585			326,585	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	701 N Boone					1,377		1,377			1,377	189
190	901 Central Rock Rapids					5,158		5,158			5,158	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	6,535	0	6,535			6,535	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	333,120	0	333,120			333,120	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,648,546	902,133	192,765	451,330	333,120	0	3,527,894			3,527,894	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ROCK RAPIDS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								556,112	E91	556,112	198
199	Purchase of land and equipment								18,949	G91	18,949	199
200	Construction								41,837	F91	41,837	200
201	Sewer and sewage disposal — Current operation								248,319	E80	248,319	201
202	Purchase of land and equipment								25,194	G80	25,194	202
203	Construction								94,544	F80	94,544	203
204	Electric — Current operation								2,532,354	E92	2,532,354	204
205	Purchase of land and equipment								63,041	G92	63,041	205
206	Construction								197,436	F92	197,436	206
207	Gas Utility — Current operation								1,164,124	E93	1,164,124	207
208	Purchase of land and equipment								35,867	G93	35,867	208
209	Construction								38,062	F93	38,062	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK RAPIDS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											238				
239	Purchase of land and equipment											239				
240	Construction											240				
241												241				
242	Enterprise Debt Service											242				
243	Enterprise Capital Projects											243				
244	Enterprise TIF Capital Projects											244				
245	Internal service funds — Specify											245				
246												246				
247												247				
248												248				
249												249				
250												250				
251	TOTAL BUSINESS TYPE ACTIVITIES											251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,648,546	902,133	192,765	451,330	333,120	0	3,527,894	5,075,839		8,603,733	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254			
255	Regular transfers out		250,000					250,000	60,000		310,000	255				
256	Internal TIF loans/repayments and transfers out			31,959				31,959			31,959	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	250,000	31,959	0	0	0	281,959	60,000		341,959	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,648,546	1,152,133	224,724	451,330	333,120	0	3,809,853	5,135,839		8,945,692	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		963,671	28,831	197,938	309,295	96,590	1,596,325			1,596,325	264				
265	Committed	62,427						62,427			62,427	265				
266	Assigned	916,308						916,308			916,308	266				
267	Unassigned	608,010						608,010			608,010	267				
268	Total Governmental	1,586,745	963,671	28,831	197,938	309,295	96,590	3,183,070			3,183,070	268				
269	Proprietary								4,121,542		4,121,542	269				
270	Total ending fund balance June 30, 2015	1,586,745	963,671	28,831	197,938	309,295	96,590	3,183,070	4,121,542		7,304,612	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,235,291	2,115,804	253,555	649,268	642,415	96,590	6,992,923	9,257,381		16,250,304	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ROCK RAPIDS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 243,520		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
Total salaries and wages paid.....		Z00 \$	1,219,848

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Streets	2,980,000		390,000	2,590,000				59,395
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,980,000	0	390,000	2,590,000	0	0	0	59,395

B. Short-term debt

		Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$		
Outstanding as of JUNE 30, 2015	64V \$		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	129,826,205	x .05 = \$	6,491,310	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 197,938	\$ 309,295		6,797,379	7,304,612	

REMARKS

V98